

Regular Session, 2012

SENATE BILL NO. 342

BY SENATOR CORTEZ

TAX/SALES. Re-creates the Louisiana Tax Free Shopping (Refund) Program set to terminate on 7/1/13. (gov sig)

AN ACT

To amend and reenact Section 3 of Act No. 535 of the 1988 Regular Session of the Legislature, as amended by Section 2 of Act No. 285 of the 1992 Regular Session of the Legislature, Section 3 of Act No. 1291 of the 1997 Regular Session of the Legislature, Section 1 of Act No. 50 of the 1998 Regular Session of the Legislature, Section 1 of Act No. 7 of the 2001 First Extraordinary Session of the Legislature, Section 1 of Act No. 14 of the 2004 First Extraordinary Session of the Legislature, Section 1 of Act No. 76 of the 2006 Regular Session of the Legislature, and Section 1 of Act No. 232 of the 2008 Regular Session of the Legislature, relative to the Louisiana Tax Free Shopping Program; to change the termination date of the program; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. Section 3 of Act No. 535 of the 1988 Regular Session of the Legislature, as amended by Section 2 of Act No. 285 of the 1992 Regular Session of the Legislature, Section 3 of Act No. 1291 of the 1997 Regular Session of the Legislature, Section 1 of Act No. 50 of the 1998 Regular Session of the Legislature, Section 1 of Act No. 7 of the 2001 First Extraordinary Session of the Legislature, Section 1 of Act No. 14 of the 2004 First

1 Extraordinary Session of the Legislature, Section 1 of Act 76 of the 2006 Regular Session
2 of the Legislature, and Section 1 of Act No. 232 of the 2008 Regular Session of the
3 Legislature are hereby amended and reenacted to read as follows:

4 Section 3. This Act shall become effective upon signature by the governor
5 or, if not signed by the governor, upon expiration of the time for bills to become law
6 without signature by the governor, as provided in Article III, Section 18 of the
7 Constitution of Louisiana and shall be effective through July 1, ~~2009 2013~~ **2017**.

8 Section 2. This Act shall become effective upon signature by the governor or, if not
9 signed by the governor, upon expiration of the time for bills to become law without signature
10 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
11 vetoed by the governor and subsequently approved by the legislature, this Act shall become
12 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Danielle Doiron.

DIGEST

Present law provides that the Louisiana Tax Free Shopping Program, a sales tax refund program for foreign visitors to the state, is effective through July 1, 2013.

Proposed law changes the termination date to July 1, 2017.

Effective upon signature of the governor or lapse of time for gubernatorial action.